ICAO

INTERNATIONAL CIVIL AVIATION ORGANIZATION

ICAO document

CORSIA Eligible Emissions Units



November 2026

CORSIA

Carbon Offsetting and Reduction Scheme for International Aviation

PROPOSED AMENDMENTS TO THE ICAO DOCUMENT
"CORSIA ELIGIBLE EMISSIONS UNITS"

This ICAO document "CORSIA Eligible Emissions Units" is referenced in Annex 16 — *Environmental Protection*, Volume IV — *Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*. This ICAO document is material approved by the ICAO Council for publication by ICAO to support Annex 16, Volume IV and is essential for the implementation of the CORSIA. This ICAO document is available on the ICAO CORSIA website and may only be amended by the Council.

The table below shows the amendments to this ICAO document over time.

Amendments to the ICAO document
"CORSIA Eligible Emissions Units"

Edition	*Amendment*	*Date*
1st Edition		28 April 2020
2nd Edition	The Gold Standard requested to change its *Scope of Eligibility* in order to exclude units issued from micro scale activities where an accredited entity has not carried out validation and verification. The updated *Scope of Eligibility* for The Gold Standard is reflected in this edition.	26 June 2020
3rd Edition	The China GHG Voluntary Emission Reduction Program confirmed its acceptance of *Terms of Eligibility*. The updated status of China GHG Voluntary Emission Reduction Program is reflected in this edition.	27 August 2020
4th Edition	Addition of Architecture for REDD+ Transactions and changes in the Scope of Eligibility for American Carbon Registry, The Climate Action Reserve, Gold Standard, and Verified Carbon Standard.	18 November 2020
5th Edition	Addition of Global Carbon Council and extension of *Eligible Unit Dates* for American Carbon Registry.	12 March 2021
6th Edition	Extension of Eligible Unit Dates for Architecture for REDD+ Transactions and changes in the Scope of Eligibility for Verified Carbon Standard	3 November 2021
7th Edition	Change in nomenclature in the Scope of Eligibility for the Verified Carbon Standard	14 March 2022
8th Edition	Addition of the Forest Carbon Partnership Facility Program.	25 November 2022
9th Edition	Addition of Emissions Unit Programmes approved to supply CORSIA Eligible Emissions Units for 2024-2026 compliance period (First Phase of CORSIA)	24 March 2023
10th Edition	Addition of two Emission Unit programmes approved to supply CORSIA Eligible Emissions Units for 2021-2023 compliance period (Pilot Phase of CORSIA)	8 November 2023

11th edition	Changes in the Scope of Eligibility for American Carbon Registry, Architecture for REDD+ Transactions, and The Climate Action Reserve	14 March 2024
12th edition	Addition of four Emission Unit programmes approved to supply CORSIA Eligible Emission Units for 2024–2026 compliance period (First Phase of CORSIA)	28 October 2024
13th edition	Addition of two Emission Unit programmes approved to supply CORSIA Eligible Emission Units for 2024–2026 compliance period (First Phase of CORSIA) and addition of four Emission Unit programmes approved to supply CORSIA Eligible Emission Units for 2027–2029 compliance period	31 October 2025
14th edition	Addition of two Emission Unit programmes approved to supply CORSIA Eligible Emission Units for 2024–2026 compliance period (First Phase of CORSIA) and Changes in the Scope of Eligibility for Verified Carbon Standard	1 April 2026
15th edition	Addition of four Emissions Unit Programmes approved to supply CORSIA Eligible Emission Units for 2027–2029 compliance period	4 November 2026

CORSIA ELIGIBLE EMISSIONS UNITS

The following Emissions Unit Programmes are approved by the ICAO Council to supply CORSIA Eligible Emissions Units for the 2021- 2023 compliance period (pilot phase), the 2024 – 2026 compliance period (first phase) and/or the 2027-2029 compliance period (second phase) as described in sections I, II and III respectively (below). This ICAO document also identifies the registries designated by CORSIA Eligible Emissions Unit Programmes for the purpose of fulfilling the provisions set out in the CORSIA-related ICAO Standards and Recommended Practices[1]. CORSIA Eligible Emissions Units are identified as such by each Emissions Unit Programme, according to each programme's respective Scope of Eligibility referred to in this ICAO document, including to reflect Eligible Unit Dates and any specifications regarding activity[2] and/or unit and/or greenhouse gas mitigation[3] types, methodologies, programme elements and/or procedural classes.

ICAO's administration of CORSIA Eligible Emissions Unit Programmes has concluded for the 2021-2023 compliance period (pilot phase). The information contained in each programme's listing in Section I is no longer being monitored or updated and is provided for informational purposes only.

I. CORSIA Eligible Emissions Units for the 2021 -2023 Compliance Period (Pilot Phase), by Programme

American Carbon Registry (ACR)

Programme-designated Registry:	ACR Registry[4],[5],[6] https://acrcarbon.org/acr-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred through 31 December 2023
Scope of Eligibility:	ACR Emission Reduction Tonnes (ERTs), including any additional certifications, and with the exclusion of the following

[1] See Chapter 4 of Annex 16 — *Environmental Protection*, Volume IV — *Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)* https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx

[2] "*Activity(ies)*": Used throughout this ICAO document to refer to actions that are intentionally implemented to reduce, avoid, or sequester greenhouse gases (GHGs); which are measured, monitored and verified according to a predetermined methodology or framework; and issued as emissions units. The term is used without prejudice to the scale of implementation (e.g. an individual project, grouped or aggregated projects or programmes of activities, national or subnational programmes).

[3] Unless otherwise stated, "emissions reductions" is used throughout this document to generically represent greenhouse gas emissions reductions, avoidance, or sequestration (removals), in line with the CORSIA Emissions Unit Eligibility Criteria.

[4] The programme must provide for and implement its registry system to identify its CORSIA eligible emissions units as defined in this document, and to enable the public identification of cancelled units that are used toward CORSIA offsetting requirements if the registry does not already feature this capability. This should be done consistent with the capabilities described by the programme in its communications with ICAO and any further requirements decided by the ICAO Council for CORSIA Eligible Emissions Unit Programme-designated Registries.

[5] An Emissions Unit Programme's units must be issued and continually maintained on the Programme-designated Registry(ies) associated with the Programme in this document and for which a reviewed Programme Registry Attestation is in effect to enable the units' cancellation for CORSIA.

[6] This programme's Programme Registry Attestation is pending re-submission or review, which must be resolved for the registry to support emissions unit cancellations for compliance with the CORSIA

[7] According to the crediting period start date specified at the time of registration.

activity and/or unit types, methodologies, programme elements and/or procedural classes:

a) California and Washington Registry Offset Credits (ROCs)

b) California Early Action Offset Credits (EAOCs)

c) ERTs issued to all activities that are developed in REDD+ countries[8] and utilize methodologies in the programme's Sectoral Scope 3 (Land Use, Land Use Change and Forestry) category and are estimated[9] to generate greater than 7,000 Emission Reduction Tonnes (ERTs) / annum individually or grouped.

d) ERTs issued in respect of emissions reductions that occurred from 1 January 2021 onward and have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[10].

Architecture for REDD+ Transactions (ART)

Programme-designated Registry:	ART Registry[4,5,6] https://www.artredd.org/art-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred through 31 December 2023
Scope of Eligibility:	ART credits, including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes ART credits issued in respect of emissions reductions that occurred from 1 January 2021 onward and have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[10]

BioCarbon Fund for Sustainable Forest Landscapes (ISFL)

Programme-designated Registry:	Carbon Assets Tracking System (CATS)[4,5,6] https://cats.worldbank.org/

[8] Referring to countries that are pursuing elements of REDD+ as defined in key decisions relevant for reducing emissions from deforestation and forest degradation in developing countries (REDD+), including the Warsaw Framework for REDD+.

[9] According to estimates specified at the time of activity registration.

[10] Refers to the "Host country attestation to the avoidance of double-claiming" guideline for interpretation of the "Only counted once towards a mitigation obligation" criterion, in: https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/Programme-Re-application-Form_Appendix_A_Supplementary_Information_2025.pdf, paragraph 3.7.

Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred through 31 December 2020
Scope of Eligibility:	Emission Reduction Units (ERUs) generated under ISFL ER programs, with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: All emissions units issued to programs that do not have in place a Reversal Management Mechanism, including a Periodic Monitoring and Third-Party Verification Mechanism, that ISFL approves as demonstrating up-front and continued equivalence to the ER Program CF Buffer through at least 31 December 2037 and ideally longer, according to 1) ISFL's summary of measures for determining this "equivalence", and 2) the Mechanisms' consistency with the procedures that ISFL conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and Guidelines for Criteria Interpretations, with an emphasis on the following: • Offset Credit Issuance and Retirement Procedures • Identification and Tracking • Validation and Verification procedures • Quantified, monitored, reported, and verified • Permanence • Assess and mitigate incidences of material leakage • Are only counted once towards a mitigation obligation

China GHG Voluntary Emission Reduction Program

Programme-designated Registry:	Registry of the GHG Voluntary Emissions Reduction Program[4,5,6] http://registry.ccersc.org.cn/login.do
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred through 31 December 2020
Scope of Eligibility:	China Certified Emissions Reductions (CCERs), including any additional certifications, and with the exclusion of the following

	activity and/or unit types, methodologies, programme elements and/or procedural classes: CCERs issued to activities in the following categories: a) Afforestation and Reforestation b) Carbon Capture, Utilization, and Storage (CCUS) c) Management and abatement of N_2O emissions from caprolactam, nitric and adipic acid plants d) Management of agricultural operations to reduce emissions. e) Management of fertilizers application f) Mitigation of fluorinated gases emissions used in semiconductor manufacturing g) Mitigation of HFC emissions used as refrigerant and blowing agent h) Mitigation of SF_6 emissions used as insulating gas in electrical equipment i) Production of refrigerant gas $HCFC_{22}$

Clean Development Mechanism (CDM)

Programme-designated Registry:	CDM Registry[4,5,6,11] https://cdm.unfccc.int/Registry/index.html United Nations Voluntary Cancellation Platform[4] https://offset.climateneutralnow.org/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred through 31 December 2020
Scope of Eligibility:	Certified Emissions Reductions (CERs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: CERs issued to Afforestation and Reforestation activities, including as temporary CERs (tCERs) and long-term CERs (lCERs).

[11] This Programme-designated registry has provided information to ICAO regarding its registry but has not submitted a Registry Attestation due to its administrative structure. Prior to purchasing units that have been issued by this programme, Aeroplane Operators are advised to confirm that all information required in Table A5-7 of the CORSIA Standards and Recommended Practices (SARPs) is appropriated tracked, publicly disclosed and verifiable in respect of the relevant units. Additional steps may be needed to apply the 2016 activity start date parameter to individual component project activities.

Climate Action Reserve (CAR)

Programme-designated Registry:	Climate Action Reserve Voluntary Offset Project Registry[4,5,6] https://thereserve2.apx.com/mymodule/mypage.asp
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred through 31 December 2023
Scope of Eligibility:	Climate Reserve Tonnes (CRTs), including any additional certifications, with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) CRTs issued to activities that have not reported their sustainable development contributions or co-benefits, according to criteria identified in the Reserve's Program Manual[12]. b) Forecast Mitigation Units (FMUs) credited under the Climate Forward program c) California Registry Offset Credits (ROCs) d) California Early Action Offset Credits (EAOCs) e) CRTs issued to all activities that are developed in REDD+ countries[8] and utilize methodologies in the AFOLU categories and are estimated[9] to generate greater than 7,000 CRTs / annum individually or grouped, with the allowable exception of activities developed in Mexico that utilize the Reserve's Mexico Forest Protocol. f) CRTs issued to activities that have a material risk of reversals and have been exempted from Reserve's buffer pool contribution requirements. g) CRTs issued to activities within the category of natural climate solutions that have a material risk of reversals and for which procedures to monitor, mitigate and compensate for reversals are required for less than 20 years. h) CRTs issued in respect of emissions reductions that occurred from 1 January 2021 onward for which the programme has not yet verified, in accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host country's biennial transparency report (BTR).

[12] Reserve Offset Program Manual, paragraph 1.2 (from "*Projects are encouraged…*"); applicable version released 12 November 2019.

Forest Carbon Partnership Facility (FCPF)

Programme-designated Registry:	Carbon Assets Tracking System (CATS)[4,5,6] https://cats.worldbank.org/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred through 31 December 2020
Scope of Eligibility:	Emission Reduction Units (ERUs) generated under REDD+ ER programs associated with FCPF, with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: All emissions units issued to programs that do not have in place reversal management mechanism, including a periodic monitoring and third-party verification mechanism, that FCPF approves as demonstrating up-front and continued equivalence to the ER Program CF Buffer through at least 31 December 2037 and ideally longer, according to 1) FCPF's summary of measures for determining this "equivalence", and 2) the Mechanisms' consistency with the procedures that FCPF conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and *Guidelines for Criteria Interpretations*, with an emphasis on the following: • Offset Credit Issuance and Retirement Procedures • Identification and Tracking • Validation and Verification procedures • Quantified, monitored, reported, and verified • Permanence • Assess and mitigate incidences of material leakage • Are only counted once towards a mitigation obligation

Global Carbon Council (GCC)

Programme-designated Registry:	Global Carbon Council Registry[4,5,6] https://mer.markit.com/br-reg/public/public-view/#/account
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred through 31 December 2020

Scope of Eligibility:	Approved Carbon Credits (ACCs), including any additional certifications, with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: ACCs issued to nuclear energy, HFC-23 abatement, Reducing Emissions from Deforestation and Degradation (REDD), Afforestation & Reforestation (A&R), and Carbon Capture & Storage (CCS) projects.

Gold Standard (GS)

Programme-designated Registry:	GSF Impact Registry[4,5,6] https://registry.goldstandard.org/projects?q=&page=1
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred through 31 December 2023
Scope of Eligibility:	The Gold Standard verified emissions reductions (VERs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) Planned Emission Reductions (PERs) b) Units issued from micro scale activities where an accredited entity has not carried out validation and verification c) VERs issued to all activities that are developed in REDD+ countries[8] and utilize methodologies in the programme's Land Use and Forestry & Agriculture categories and are estimated[9] to generate greater than 7,000 Verified Emissions Reductions (VERs) / annum individually or grouped, with the allowable exception of activities that utilize methodologies in the Soil Organic Carbon, Agriculture, and Livestock categories. d) VERs issued in respect of emissions reductions that occurred from 1 January 2021 onward and have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[10.] e) VERs issued in respect of emissions reductions that occurred from 1 January 2021 onward that have been authorized by the host country for use in CORSIA, for which, either: i. the programme has not verified, in accordance with its procedures that the corresponding adjustment has already been applied, or,

ii. the VERs are not subject of a Guarantee approved by the programme that covers all units to which the host country Letter of Authorization applies and have Eligible Unit Dates within the relevant CORSIA compliance period.

SOCIALCARBON

Programme-designated Registry:	SOCIALCARBON Registry[4,5,6] https://www.socialcarbon.org/registry
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred through 31 December 2020
Scope of Eligibility:	SCU credits, including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) Agriculture, forestry and other land use (AFOLU), with the following allowable exceptions: SCM0002 (methane emission reduction in rice cultivation) b) Carbon capture and storage c) Water

Verified Carbon Standard (VCS)

Programme-designated Registry:	Verra Registry[4,5,6] https://registry.verra.org/verra/public
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred through 31 December 2023
Scope of Eligibility:	Verified Carbon Units (VCUs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) California Early Action Offset Credits (EAOCs) b) California Registry Offset Credits (ROCs)

c) VCUs issued to activities that have not reported their sustainable development contributions or co-benefits in the course of applying the Climate, Community and Biodiversity (CCB) Standards or the Sustainable Development Verified Impact Standard (SD VISta Standard), or according to other default list(s) of sustainable development criteria that the VCS clearly identifies for such use.

d) VCUs issued to project-level activities, including projects following the VCS Jurisdictional and Nested REDD+ (JNR) framework, that are developed in REDD+ countries[8] and utilize methodologies within the programme's Sectoral Scope 14 and are estimated[9] to generate greater than 7,000 Verified Carbon Units (VCUs) / annum individually or grouped **with these allowable exceptions**:

   i. VCUs issued to project-level activities under a jurisdictional programme following Scenario 2a of the VCS JNR framework

   ii. VCUs issued under a jurisdictional programme following Scenario 3 of the VCS JNR framework

   iii. VCUs issued to project-level activities that utilize one of the following methodologies: VM0012, VM0017, VM0021, VM0022, VM0024, VM0026 (and VMD0040), VM0032, VM0033, VM0036, VM0041, VM0042.

e) VCUs issued in respect of emissions reductions that occurred from 1 January 2021 onward and have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[10].

f) VCUs issued in respect of emissions reductions that occurred from 1 January 2021 onward that have been authorized by the host country for use in CORSIA, for which, either:

   i. the programme has not verified, in accordance with its procedures that the corresponding adjustment has already been applied, or,

   ii. the VCUs are not subject of a Guarantee approved by the programme that covers all units to which the host country Letter of Authorization applies and have Eligible Unit Dates within the relevant CORSIA compliance period.

II. CORSIA Eligible Emissions Units for the 2024 -2026 Compliance Period (First Phase), by Programme

American Carbon Registry (ACR)

Programme-designated Registry:	ACR Registry[4,5,6] https://acrcarbon.org/acr-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	ACR Emission Reduction Tonnes (ERTs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) California and Washington Registry Offset Credits (ROCs) b) California Early Action Offset Credits (EAOCs) c) ERTs issued to all activities that are developed in REDD+ countries[8] and utilize methodologies in the programme's Sectoral Scope 3 (Land Use, Land Use Change and Forestry) category and are estimated[9] to generate greater than 7,000 Emission Reduction Tonnes (ERTs) / annum individually or grouped. d) ERTs issued in respect of emissions reductions that occurred from 1 January 2021 onward and have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[10]. e) ERTs issued to geological carbon storage activities that are not safeguarded by regulatory frameworks consistent with the Regulatory Scheme CORSIA Eligibility Requirements for Geological CCS Projects[13].

Architecture for REDD+ Transactions (ART)

Programme-designated Registry:	ART Registry[4,5,6] https://www.artredd.org/art-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period

[13] ICAO document – CORSIA Methodology For Calculating Actual Life Cycle Emissions Values, Section 11.1.

Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	ART credits, including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: ART credits issued in respect of emissions reductions that occurred from 1 January 2021 onward and have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[10].

BioCarbon Fund for Sustainable Forest Landscapes (ISFL)

Programme-designated Registry:	*Original issuance*: Carbon Assets Tracking System (CATS)[4,5,6] https://cats.worldbank.org/ *Cancellation for use toward CORSIA*: ART Registry[4,5,6] https://www.artredd.org/art-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	Emission Reduction Units (ERUs) generated under ISFL ER programs, including any additional certifications, that: have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and for which the programme has verified in, accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host Party's biennial transparency report (BTR) and/or are the subject of a Guarantee that encompasses CORSIA eligible emissions unit compensation in the event of double-claiming and is approved by the programme, covering all units to which the host country Letter of Authorization applies, and that have Eligible Unit Dates within the relevant CORSIA compliance period, And with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: All emissions units issued to programs that do not have in place a Reversal Management Mechanism implemented

under the supervision of the World Bank through at least 31 December 2037, including a Periodic Monitoring and Third-Party Verification Mechanism, that ISFL approves as demonstrating up-front and continued equivalence to the ER Program CF Buffer through at least the date referred to in this sub-paragraph and ideally longer, according to 1) ISFL's summary of measures for determining this "equivalence" and 2) the Mechanisms' consistency with the procedures that ISFL conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and *Guidelines for Criteria Interpretation*, with an emphasis on the following:

- Offset Credit Issuance and Retirement Procedures
- Identification and Tracking
- Validation and Verification procedures
- Quantified, monitored, reported, and verified
- Permanence
- Assess and mitigate incidences of material leakage
- Are only counted once towards a mitigation obligation

Climate Action Reserve (CAR)

Programme-designated Registry:	Climate Action Reserve Voluntary Offset Project Registry[4,5,6] https://thereserve2.apx.com/mymodule/mypage.asp
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	Climate Reserve Tonnes (CRTs), including any additional certifications, with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) CRTs issued to activities that have not reported their sustainable development contributions or co-benefits, according to criteria identified in the Reserve's Program Manual[12]. b) Forecast Mitigation Units (FMUs) credited under the Climate Forward program

c) California Registry Offset Credits (ROCs)

d) California Early Action Offset Credits (EAOCs)

e) CRTs issued to all activities that are developed in REDD+ countries[8] and utilize methodologies in the AFOLU categories and are estimated[9] to generate greater than 7,000 CRTs / annum individually or grouped, with the allowable exception of activities developed in Mexico that utilize the Reserve's Mexico Forest Protocol.

f) CRTs issued to activities that have a material risk of reversals and have been exempted from Reserve's buffer pool contribution requirements.

g) CRTs issued to activities within the category of natural climate solutions that have a material risk of reversals and for which procedures to monitor, mitigate and compensate for reversals are required for less than 20 years.

h) CRTs issued in respect of emissions reductions for which the programme has not yet verified, in accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host country's biennial transparency report (BTR).

Forest Carbon Partnership Facility (FCPF)

Programme-designated Registry:	*Original issuance*: Carbon Assets Tracking System (CATS)[4,5,6] https://cats.worldbank.org/ *Cancellation for use toward CORSIA*: ART Registry[4,5,6] https://www.artredd.org/art-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	Emission Reduction Units (ERUs) generated under REDD+ ER programs associated with FCPF, including any additional certifications, that have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and for which the programme has verified in, accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host country's biennial transparency report (BTR) and/or are the subject of a Guarantee that encompasses CORSIA eligible emissions unit compensation in the event of

double-claiming and is approved by the programme, covering all units to which the host country Letter of Authorization applies, and that have Eligible Unit Dates within the relevant CORSIA compliance period,

And with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:

All emissions units issued to programs that do not have in place a Reversal Management Mechanism implemented under the supervision of the World Bank through at least 31 December 2037, including a periodic monitoring and third-party verification mechanism, that FCPF approves as demonstrating up-front and continued equivalence to the ER Program CF Buffer through at least the date referred to in this sub-paragraph and ideally longer, according to 1) FCPF's summary of measures for determining this "equivalence" and 2) the Mechanisms' consistency with the procedures that FCPF conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and *Guidelines for Criteria Interpretation*, with an emphasis on the following:

- Offset Credit Issuance and Retirement Procedures
- Identification and Tracking
- Validation and Verification procedures
- Quantified, monitored, reported, and verified
- Permanence
- Assess and mitigate incidences of material leakage
- Are only counted once towards a mitigation obligation

Global Carbon Council (GCC)

Programme-designated Registry:	Global Carbon Council Registry[4,5,6] https://mer.markit.com/br-reg/public/public-view/#/account
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	Approved Carbon Credits (ACCs), including any additional certifications, with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes:

a) ACCs issued to nuclear energy, HFC-23 abatement, Reducing Emissions from Deforestation and Degradation (REDD), Afforestation & Reforestation (A&R), and Carbon Capture & Storage (CCS) projects.

b) Approved Carbon Credits (ACCs) issued in respect of emissions reductions that have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[10].

c) ACCs issued to activities involving grid-connected renewable electricity generation/supply that are estimated[14] to have a maximum output capacity greater than 15 megawatts of electricity, individually or grouped.

Gold Standard (GS)

Programme-designated Registry:	GSF Impact Registry[4,5,6] https://registry.goldstandard.org/projects?q=&page=1
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	The Gold Standard verified emissions reductions (VERs), including any additional certifications, that: have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and for which the programme has verified, in accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host country's biennial transparency report (BTR) and/or are the subject of a Guarantee approved by the programme that covers all units to which the host country Letter of Authorization applies, and that have Eligible Unit Dates within the relevant CORSIA compliance period, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) Planned Emission Reductions (PERs) b) Units issued from micro scale activities where an accredited entity has not carried out validation and verification

[14] According to estimates specified at the time of activity registration.

c) VERs issued to all activities that are developed in REDD+ countries[8] and utilize methodologies in the programme's Land Use and Forestry & Agriculture categories and are estimated[9] to generate greater than 7,000 Verified Emissions Reductions (VERs) / annum individually or grouped, with the allowable exception of activities that utilize methodologies in the Soil Organic Carbon, Agriculture, and Livestock categories.

d) VERs issued to activities involving grid-connected renewable electricity generation/supply that are estimated[14] to have a maximum output capacity greater than 15 megawatt of electricity, individually or grouped.

e) VERs issued to all activities that utilize methodologies in the programme's Engineered Removals category/Sectoral Scope 16.

Isometric

Programme-designated Registry:	Isometric Registry[4,5,6] https://registry.isometric.com/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	Isometric Credits, including any additional certifications, that have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) Isometric credits issued to geological carbon storage activities that are not safeguarded by regulatory frameworks consistent with the Regulatory Scheme CORSIA Eligibility Requirements for Geological CCS Projects[13] b) Isometric Credits issued in respect of carbon dioxide removals that have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[10] c) Isometric Credits issued to activities that utilize protocols in the categories 'Biomass Carbon Removal and Storage', **with these allowable exceptions**: The protocol 'Biochar Production and Storage' when used in combination with the modules 'Biochar Storage in Agricultural Soils' and/or 'Biochar Storage in the Built Environment".

d) Isometric Credits issued to activities that utilize protocols in the category 'Direct Air Capture, **with these allowable exceptions**:

> The protocol 'Direct Air Capture' when used in combination with the modules 'CO_2 Storage in Saline Aquifers' and/or 'CO_2 Storage via Carbonation in the Built Environment'

e) Isometric Credits issued to activities that utilize protocols in the categories 'Enhanced Weathering', 'Mineralization', 'Marine' or 'Reforestation', or any other category not listed as an exception above.

f) Isometric Credits issued to activities that have not reported their sustainable development contributions or co-benefits or according to default list(s) of sustainable development criteria that Isometric clearly identifies for such use.

Premium Thailand Voluntary Emission Reduction Program (Premium T-VER)

Programme-designated Registry:	Premium T-VER Registry[4,5,6] https://ghgreduction.tgo.or.th/en/premium-t-ver.html
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	Carbon Credits from the Premium T-VER Standard, including any additional certifications that: > have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming and > for which the programme has verified, in accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host country's biennial transparency report (BTR). and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) Carbon Credits issued from the 'Standard T-VER' or 'JCM' standards

b) Carbon Credits issued to activities that utilize methodologies within Sectoral Scope 16: "Capture, storage, and/or utilization of greenhouse gas"

c) Credit Credits issued to activities that utilize methodologies within the programme's Sectoral Scope 14 and are estimated[9] to generate greater than 7,000 Carbon Credits / annum individually or grouped **with these allowable exceptions:**

T-VER-P-METH-13-04 (Mangroves/Seagrass), T-VER-P-METH-13-06 (Agriculture).

d) Carbon Credits issued to activities involving grid-connected renewable electricity generation/supply that are estimated[14] to have a maximum output capacity greater than 15 megawatts of electricity, individually or grouped.

Verified Carbon Standard (VCS)

Programme-designated Registry:	Verra Registry[4,5,6] https://registry.verra.org/verra/public
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	Verified Carbon Units (VCUs), including any additional certifications, that: have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and for which the programme has verified in, accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host country's biennial transparency report (BTR) and/or are the subject of a Guarantee approved by the programme that covers all units to which the host country Letter of Authorization applies, and that have Eligible Unit Dates within the relevant CORSIA compliance period, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes:

a) VCUs issued to activities that have not reported their sustainable development contributions or co-benefits in the course of applying the Climate, Community and Biodiversity (CCB) Standards or the Sustainable Development Verified Impact Standard (SD VISta Standard), or according to other default list(s) of sustainable development criteria that the VCS clearly identifies for such use;

b) VCUs issued to activities involving grid-connected renewable electricity generation/supply that are estimated[14] to have a maximum output capacity greater than 15 megawatt of electricity, individually or grouped, or those utilizing the methodologies / tools contained in VM0052 and VMD0060;

c) VCUs issued to activities that utilize methodologies from within the programme's Sectoral Scope 16, **with these allowable exceptions**:

   VM0049 ('Carbon Capture and Storage'), when used in combination with both VMD0056 ('CO_2 Capture from Air (Direct Air Capture)') and VMD0058 ('CO_2 Storage in Saline Aquifers and Depleted Hydrocarbon Reservoirs')

d) VCUs issued to geological carbon storage activities that are not safeguarded by regulatory frameworks consistent with the Regulatory Scheme CORSIA Eligibility Requirements for Geological CCS Projects[13].

e) VCUs issued to project-level activities, including projects following the VCS Jurisdictional and Nested REDD+ (JNR) framework, that are developed in REDD+ countries[8] and utilize methodologies within the programme's Sectoral Scope 14 and are estimated[9] to generate greater than 7,000 Verified Carbon Units (VCUs) / annum individually or grouped **with these allowable exceptions**:

   i. VCUs issued to project-level activities under a jurisdictional programme following Scenario 2a of the VCS JNR framework

   ii. VCUs issued under a jurisdictional programme following Scenario 3 of the VCS JNR framework

   iii. VCUs issued to project-level activities that utilize one of the following methodologies: VM0012, VM0017, VM0021, VM0022, VM0024, VM0026 (and VMD0040), VM0032, VM0033, VM0036, VM0041, VM0042, VM0051.

III. CORSIA Eligible Emissions Units for the 2027-2029 Compliance Period, by Programme

American Carbon Registry (ACR)

Programme-designated Registry:	ACR Registry[4,5,6] https://acrcarbon.org/acr-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2027-2029 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2029
Scope of Eligibility:	ACR Emission Reduction Tonnes (ERTs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) California and Washington Registry Offset Credits (ROCs) b) California Early Action Offset Credits (EAOCs) c) ERTs issued to all activities that are developed in REDD+ countries[8] and utilize methodologies in the programme's Sectoral Scope 3 (Land Use, Land Use Change and Forestry) category and are estimated[9] to generate greater than 7,000 Emission Reduction Tonnes (ERTs) / annum individually or grouped. d) ERTs issued in respect of emissions reductions that occurred from 1 January 2021 onward and have <u>not</u> been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[10]. e) ERTs issued to activities using methodologies for which the programme, its methodology developers and/or activity proponents have not quantitatively demonstrated in publicly available information that the baseline(s) resulting from the methodology's use are set below the *business-as-usual* level of emissions or, for non-traditional activities (e.g. jurisdiction-scale programs, novel carbon dioxide removal), that baselines will deliver equivalent outcomes that avoid over-estimating mitigation from an activity. f) ERTs issued to geological carbon storage activities that are not safeguarded by regulatory frameworks consistent with the Regulatory Scheme CORSIA Eligibility Requirements for Geological CCS Projects[13].

Architecture for REDD+ Transactions (ART)

Programme-designated Registry:	ART Registry[4,5,6] https://www.artredd.org/art-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2027 – 2029 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2029
Scope of Eligibility:	ART credits, including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) ART credits issued in respect of emissions reductions that occurred from 1 January 2021 onward and have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[10]; and b) ART credits issued to programs using methods for which the programme itself and/or its national programs have not quantitatively demonstrated in publicly available information that the baseline(s) resulting from the standard's use are set below the *business-as-usual* level of emissions or, for non-traditional activities (e.g. jurisdiction-scale programs, novel carbon dioxide removal), that baselines will deliver equivalent outcomes that avoid over-estimating mitigation from an activity.

BioCarbon Fund for Sustainable Forest Landscapes (ISFL)

Programme-designated Registry:	*Original issuance*: Carbon Assets Tracking System (CATS)[4,5,6] https://cats.worldbank.org/ *Cancellation for use toward CORSIA*: ART Registry[4,5,6] https://www.artredd.org/art-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2027 – 2029 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2029
Scope of Eligibility:	Emission Reduction Units (ERUs) generated under ISFL ER programs, including any additional certifications, that:

have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and

for which the programme has verified in, accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host country's biennial transparency report (BTR) and/or are the subject of a Guarantee that encompasses CORSIA eligible emissions unit compensation in the event of double-claiming and is approved by the programme, covering all units to which the host country Letter of Authorization applies and that have Eligible Unit Dates within the relevant CORSIA compliance period,

And with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes:

Emissions units issued to programs using methods for which the programme itself and/or its national programs have not quantitatively demonstrated in publicly available information that the baseline(s) resulting from the standard's use are set below the *business-as-usual* level of emissions or, for non-traditional activities (e.g. jurisdiction-scale programs, novel carbon dioxide removal), that baselines will deliver equivalent outcomes that avoid over-estimating mitigation from an activity.

All emissions units issued to programs that do not have in place a Reversal Management Mechanism implemented under the supervision of the World Bank through at least 31 December 2037, including a Periodic Monitoring and Third-Party Verification Mechanism, that ISFL approves as demonstrating up-front and continued equivalence to the ER Program CF Buffer through at least the date referred to in this sub-paragraph and ideally longer, according to 1) ISFL's summary of measures for determining this "equivalence" and 2) the Mechanisms' consistency with the procedures that ISFL conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and *Guidelines for Criteria Interpretation*, with an emphasis on the following:

- Offset Credit Issuance and Retirement Procedures
- Identification and Tracking
- Validation and Verification procedures
- Quantified, monitored, reported, and verified
- Permanence
- Assess and mitigate incidences of material leakage

- Are only counted once towards a mitigation obligation

Forest Carbon Partnership Facility (FCPF)

Programme-designated Registry:	*Original issuance*: Carbon Assets Tracking System (CATS)[4,5,6] https://cats.worldbank.org/ *Cancellation for use toward CORSIA*: ART Registry[4,5,6] https://www.artredd.org/art-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2027 – 2029 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2029
Scope of Eligibility:	Emission Reduction Units (ERUs) generated under REDD+ ER programs associated with FCPF, including any additional certifications, that have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and for which the programme has verified in, accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host country's biennial transparency report (BTR) and/or are the subject of a Guarantee that encompasses CORSIA eligible emissions unit compensation in the event of double-claiming and is approved by the programme, covering all units to which the host country Letter of Authorization applies and that have Eligible Unit Dates within the relevant CORSIA compliance period, And with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: Emissions units issued to programs using methods for which the programme itself and/or its national programs have not quantitatively demonstrated in publicly available information that the baseline(s) resulting from the standard's use are set below the *business-as-usual* level of emissions or, for non-traditional activities (e.g. jurisdiction-scale programs, novel carbon dioxide removal), that baselines will deliver equivalent outcomes that avoid over-estimating mitigation from an activity. All emissions units issued to programs that do not have in place a Reversal Management Mechanism implemented under the supervision of the World Bank through at least 31

December 2037, including a periodic monitoring and third-party verification mechanism, that FCPF approves as demonstrating up-front and continued equivalence to the ER Program CF Buffer through at least the date referred to in this sub-paragraph and ideally longer, according to 1) FCPF's summary of measures for determining this "equivalence" and 2) the Mechanisms' consistency with the procedures that FCPF conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and *Guidelines for Criteria Interpretation*, with an emphasis on the following:

- Offset Credit Issuance and Retirement Procedures
- Identification and Tracking
- Validation and Verification procedures
- Quantified, monitored, reported, and verified
- Permanence
- Assess and mitigate incidences of material leakage
- Are only counted once towards a mitigation obligation

Gold Standard (GS)

Programme-designated Registry:	GSF Impact Registry[4,5,6] https://registry.goldstandard.org/projects?q=&page=1
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2027 – 2029 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2029
Scope of Eligibility:	The Gold Standard verified emissions reductions (VERs), including any additional certifications, that: have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and for which the programme has verified, in accordance with its procedures, that the corresponding adjustment(s) have already been applied, as fully reflected in the host country's biennial transparency report (BTR) and/or are the subject of a Guarantee approved by the programme that covers all units to which the host country Letter of Authorization applies and that have Eligible Unit Dates within the relevant CORSIA compliance period,

and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes:

a) Planned Emission Reductions (PERs)

b) Units issued from micro scale activities where an accredited entity has not carried out validation and verification

c) VERs issued to all activities in the programme's Land Use and Forestry & Agriculture categories with the allowable exception of activities that utilize methodologies in the Agriculture and Livestock categories.

d) VERs issued to activities involving grid-connected renewable electricity generation/supply that are estimated[14] to have a maximum output capacity greater than 15 megawatt of electricity, individually or grouped

e) VERs issued to all activities that utilize methodologies in the programme's Engineered Removals category/Sectoral Scope 16

f) Activities that calculate the fraction of non-renewable biomass according to the Clean Development Mechanism's TOOL 30

g) VERs from programme activities using methodologies for which the programme, its methodology developers and/or activity proponents have not quantitatively demonstrated in publicly available information that the baseline(s) resulting from the methodology's use are set below the *business-as-usual* level of emissions or, for non-traditional activities (e.g. jurisdiction-scale programs, novel carbon dioxide removal), that baselines will deliver equivalent outcomes that avoid over-estimating mitigation from an activity.

Isometric

Programme-designated Registry:	Isometric Registry[4,5,6] https://registry.isometric.com/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2027 – 2029 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2029
Scope of Eligibility:	Isometric Credits, including any additional certifications, that have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes:

a) Isometric credits issued to geological carbon storage activities that are not safeguarded by regulatory frameworks consistent with the Regulatory Scheme CORSIA Eligibility Requirements for Geological CCS Projects[13]

b) Isometric Credits issued in respect of carbon dioxide removals that have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[10]

c) Isometric Credits issued to activities that utilize protocols in the categories 'Biomass Carbon Removal and Storage', **with these allowable exceptions**:

> The protocol 'Biochar Production and Storage' when used in combination with the modules 'Biochar Storage in Agricultural Soils' and/or 'Biochar Storage in the Built Environment".

d) Isometric Credits issued to activities that utilize protocols in the category 'Direct Air Capture, **with these allowable exceptions**:

> The protocol 'Direct Air Capture' when used in combination with the modules 'CO_2 Storage in Saline Aquifers' and/or 'CO_2 Storage via Carbonation in the Built Environment'

e) Isometric Credits issued to activities that utilize protocols in the categories 'Enhanced Weathering', 'Mineralization', 'Marine' or 'Reforestation', or any other category not listed as an exception above.

f) Isometric Credits issued to activities that have not reported their sustainable development contributions or co-benefits or according to default list(s) of sustainable development criteria that Isometric clearly identifies for such use.

g) Isometric Credits issued to activities using methodologies for which the programme, its methodology developers and/or activity proponents have not quantitatively demonstrated in publicly available information that the baseline(s) resulting from the methodology's use are set below the *business-as-usual* level of emissions or, for non-traditional activities (e.g. jurisdiction-scale programs, novel carbon dioxide removal), that baselines will deliver equivalent outcomes that avoid over-estimating mitigation from an activity.

Premium Thailand Voluntary Emission Reduction Program (Premium T-VER)

Programme-designated Registry: Premium T-VER Registry[4,5,6]

	https://ghgreduction.tgo.or.th/en/premium-t-ver.html
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2027 – 2029 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2029
Scope of Eligibility:	Carbon Credits from the Premium T-VER Standard, including any additional certifications that: have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming and for which the programme has verified, in accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host country's biennial transparency report (BTR). and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) Carbon Credits issued from the 'Standard T-VER' or 'JCM' standards b) Carbon Credits issued to activities that utilize methodologies within Sectoral Scope 16: "Capture, storage, and/or utilization of greenhouse gas" c) Carbon Credits issued to activities that utilize methodologies within the programme's Sectoral Scope 14 and are estimated[9] to generate greater than 7,000 Carbon Credits / annum individually or grouped **with these allowable exceptions:** T-VER-P-METH-13-04 (Mangroves/Seagrass), T-VER-P-METH-13-06 (Agriculture). d) Carbon Credits issued to activities involving grid-connected renewable electricity generation/supply that are estimated[14] to have a maximum output capacity greater than 15 megawatts of electricity, individually or grouped. e) Carbon Credits issued to activities using methodologies for which the programme, its methodology developers and/or activity proponents have not quantitatively demonstrated in publicly available information that the baseline(s) resulting from the methodology's use are set below the *business-as-usual* level of emissions or, for non-traditional activities (e.g. jurisdiction-scale programs, novel carbon dioxide removal),

that baselines will deliver equivalent outcomes that avoid over-estimating mitigation from an activity.

Verified Carbon Standard (VCS)

Programme-designated Registry:	Verra Registry[4,5,6] https://registry.verra.org/verra/public
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2027 – 2029 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[7] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2029
Scope of Eligibility:	Verified Carbon Units (VCUs), including any additional certifications, that: have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and for which the programme has verified in, accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host country's biennial transparency report (BTR) and/or are the subject of a Guarantee approved by the programme that covers all units to which the host country Letter of Authorization applies, and that have Eligible Unit Dates within the relevant CORSIA compliance period, and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes: a) VCUs issued to activities that have not reported their sustainable development contributions or co-benefits in the course of applying the Climate, Community and Biodiversity (CCB) Standards or the Sustainable Development Verified Impact Standard (SD VISta Standard), or according to other default list(s) of sustainable development criteria that the VCS clearly identifies for such use; b) VCUs issued to activities involving grid-connected renewable electricity generation/supply that are estimated[14] to have a maximum output capacity greater than 15 megawatt of electricity, individually or grouped, or those utilizing the methodologies / tools contained in VM0052 and VMD0060;

c) VCUs issued to activities that utilize methodologies from within the programme's Sectoral Scope 16, **with these allowable exceptions**:

    VM0049 ('Carbon Capture and Storage'), when used in combination with both VMD0056 ('CO_2 Capture from Air (Direct Air Capture)') and VMD0058 ('CO_2 Storage in Saline Aquifers and Depleted Hydrocarbon Reservoirs')

d) VCUs issued to geological carbon storage activities that are not safeguarded by regulatory frameworks consistent with the Regulatory Scheme CORSIA Eligibility Requirements for Geological CCS Projects[13].

e) VCUs issued to activities using methodologies for which the programme, its methodology developers and/or activity proponents have not quantitatively demonstrated in publicly available information that the baseline(s) resulting from the methodology's use are set below the *business-as-usual* level of emissions or, for non-traditional activities (e.g. jurisdiction-scale programs, novel carbon dioxide removal), that baselines will deliver equivalent outcomes that avoid over-estimating mitigation from an activity.

f) Activities that calculate the fraction of non-renewable biomass according to the Clean Development Mechanism's TOOL 30

g) VCUs issued to project-level activities, including projects following the VCS Jurisdictional and Nested REDD+ (JNR) framework, that are developed in REDD+ countries[8] and utilize methodologies within the programme's Sectoral Scope 14 and are estimated[9] to generate greater than 7,000 Verified Carbon Units (VCUs) / annum individually or grouped **with these allowable exceptions**:

    i. VCUs issued to project-level activities under a jurisdictional programme following Scenario 2a of the VCS JNR framework

    ii. VCUs issued under a jurisdictional programme following Scenario 3 of the VCS JNR framework

    iii. VCUs issued to project-level activities that utilize one of the following methodologies: VM0012, VM0017, VM0021, VM0022, VM0024, VM0026 (and VMD0040), VM0032, VM0033, VM0036, VM0041, VM0042, VM0051.

— END —